



MISSISSIPPI DEPARTMENT OF REVENUE

Sales and Use Tax Bureau

Notice 72-15-03

May 15, 2015

NOTICE TO ALL TAXPAYERS SUBJECT TO THE TOWN OF COMO TOURISM PARKS AND RECREATION TAX

House Bill 1586, as passed by the 2014 Regular Session of the Mississippi Legislature, authorizes a special tax to be levied on the gross proceeds from room rentals for each hotel and motel, and on the sale of prepared food, on businesses located in the corporate limits of the Town of Como, Mississippi. The Mayor and the Board of Alderman adopted, by resolution, their intent to levy said tax on April 21, 2015. The effective date of the imposition shall be June 1, 2015. This special tax is in addition to all other taxes now imposed and may be cited as the Como Tourism and Parks and Recreation Tax.

This Special Tax is levied at the rate of two percent (2%) on the gross proceeds from the sale of prepared food by businesses located within the Town of Como.

The Occupancy Tax is levied at the rate of \$1.00 per night for each occupied room from each hotel or motel located within the Town of Como.

For purposes of this levy, the term "hotel", "motel" means any establishment engaged in the business of furnishing or providing rooms intended or designed for dwelling, lodging or sleeping purposes to transient guests, where the establishment consists of six (6) or more guest rooms. The term "hotel", "motel" does not include any hospital, convalescent or nursing home or sanitarium, or any hotel-like facility operated by or in connection with a hospital or medical clinic providing rooms exclusively for patients and their families.

For purposes of this levy, the term "restaurant" means all places where prepared food and beverages are sold for consumption on the premises. The term "restaurant" does not include any school, hospital, convalescent or nursing home, or any restaurant-like facility operated by or in connection with a school, hospital, medical clinic, convalescent or nursing home providing food for students, patients, visitors or their families.

IMPORTANT: You should begin collecting the two percent (2%) additional tax on the sale of prepared food beginning June 1, 2015. You should begin collecting the \$1.00 per night per room Occupancy Tax on room rentals beginning June 1, 2015. You should report the additional two percent (2%) tax, using rate code 92, either online using Taxpayer Access Point (TAP) or on paper form 72-010 Sales and Special Tax Return, if applicable, by July 20, 2015. You should report the additional \$1.00 Occupancy Tax on a separate Occupancy Tax account to be established by our department, by July 20, 2015.